



MOSSACK FONSECA & CO (Luxembourg) S.à.r.l.

DOCUMENTS ENCLOSED

COMPANY: QUERIOS S.A.

DATE: April 30, 2004

MF BVI

- **Plan of Dissolution**
- **Articles of Dissolution**
- **Administrator's confirmation**
- **Letter of Indemnity**
- **Undated Statement of Dissolution**
- **Directors' Resolution approving the Plan of Dissolution**
- **Shareholders' Resolution approving the Plan of Dissolution**
- **Share Register**
- **Seal impression**


**PLAN OF DISSOLUTION
OF
QUERIOS S.A.**

QUERIOS S.A., whose Registered Office is at P.O.Box 3161, Road Town, Tortola, British Virgin Islands, proposes to wind-up and dissolve under Section 90(2) of the International Business Companies Act.

The following Plan of Dissolution is hereby adopted subject to Section 94(2) of the International Business Companies Act (291):

1. Because of the Company's inactivity it proposes to wind-up and dissolve.
2. The Company is and will continue to be able to discharge or pay or provide for the payment of claims, debts, liabilities and obligations in full.
3. The winding-up will commence on the day when the Articles of Dissolution are submitted to the Registrar.
4. The winding-up procedures will take less but no more than twelve (12) months.
5. The liquidator is authorized to carry on the business of the Company.
6. The liquidator will be FIDES LIQUIDATORS INC., Arango-Orillac Building, 2nd Floor, 54th East and 50th Street, Panama, Republic of Panama
7. The liquidator shall not be remunerated.
8. The liquidator shall not be required to send members a statement of account.
9. The dissolution of the Company was authorized by the unanimous vote of the Board of Directors followed by the unanimous vote of the holders of all the outstanding shares entitled to vote at a meeting of the Members of the Company.


MARTA EDGHILL
Director


DARLENE BAYNE
Director

ARTICLES OF DISSOLUTION

OF

QUERIOS S.A.

QUERIOS S.A., whose Registered Office is at P.O.Box 3161, Road Town, Tortola, British Virgin Islands, proposes to wind-up and dissolve under Section 90(2) of the International Business Companies Act (291).

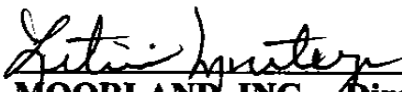
A. The following Plan of Dissolution has been authorized by resolution of the Board of Directors of the Company on 30th day of April, 2004, subject to Section 94(2) of the International Business Companies Act (291):

1. Because of the Company's inactivity it proposes to wind-up and dissolve.
2. The Company is and will continue to be able to discharge or pay or provide for the payment of claims, debts, liabilities and obligations in full.
3. The winding-up will commence on the day the Articles of Dissolution are submitted to the Registrar.
4. The winding-up procedures will take less but no more than twelve (12) months.
5. The liquidator is authorized to carry on the business of the Company.
6. The liquidator will be FIDES LIQUIDATORS INC., Arango-Orillac Building, 2nd Floor, 54th East and 50th Street, Panama, Republic of Panama
7. The liquidator shall not be remunerated.
8. The liquidator shall not be required to send members a statement of account.

B. The dissolution of the Company was authorized by unanimous vote of the Board of Directors followed by the unanimous vote of the holders of all the outstanding shares entitled to vote at a meeting of the members of the Company.

By FIDES LIQUIDATORS INC.

Liquidator


MOORLAND INC. - Director
Leticia Montoya - Director


FIDEX CORPORATION - Director
Francis Pérez - Director

CONFIRMATION

The undersigned Liquidator, **FIDES LIQUIDATORS INC.**, being the holder of all the issued and outstanding shares of

QUERIOS S.A.

(the "Company"),

hereby confirms that the Company has disposed of all its outstanding assets and/or liabilities.

Dated this 30th day of April, 2004.

By **FIDES LIQUIDATORS INC.**
Liquidator


MOORLAND INC. – Director
Leticia Montoya – Director


FIDEX CORPORATION – Director
Francis Pérez - Director

CONFIRMATION

The undersigned administrator,


HSBC Republic Bank (Luxembourg) S.A.

being the holder of all the issued and outstanding shares of

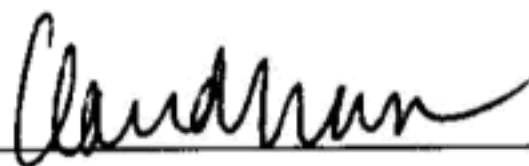
QUERIOS S.A.
(the "Company"),

hereby confirms that the Company has disposed of all its outstanding assets and/or liabilities.

Dated this 23rd April 2004

HSBC Private Bank 
HSBC Private Bank (Luxembourg) S.A.
32, boulevard Royal, P.O. Box 733
L-2017 Luxembourg

Signature: _____



Name in block letters: _____

Claude MARX

DIRECTEUR

Sous-Directeur

for and on behalf of

HSBC Republic Bank (Luxembourg) S.A.

LETTER OF INDEMNITY


Messrs.
MOSSACK FONSECA & CO. (B.V.I.) LTD.
Akara Building
24 De Castro Street
Wickhams Cay I
Road Town
Tortola, B.V.I.

Dear Sirs:

Re: Dissolution of **QUERIOS S.A.**

We, HSBC Republic Bank (Luxembourg) S.A., do hereby declare the following:

1. That we are the administrator of QUERIOS S.A. ("The Company"), an IBC incorporated in The B.V.I..
2. That we, HSBC Republic Bank (Luxembourg) S.A., as administrator of the Company, have instructed MOSSACK FONSECA & CO. (B.V.I.) to provide the Liquidator for the dissolution of the Company.
3. That, pursuant to instructions given by us, MOSSACK FONSECA & CO. (B.V.I.) LTD. has agreed to appoint **FIDES LIQUIDATORS INC.** to act as Liquidator for the dissolution of the Company.
4. That, in consideration of the agreement of MOSSACK FONSECA & CO. (B.V.I.) LTD. to provide FIDES LIQUIDATORS INC. as Liquidator for the dissolution of the Company, we agree to indemnify MOSSACK FONSECA & CO. (B.V.I.) LTD. and/or FIDES LIQUIDATORS INC. in their capacity as Liquidator of the Company, or any other person commissioned by them, against all and any consequences, lawsuits and/or damages, which may arise in respect of all claims, demands, actions, suits, proceedings, costs and expenses whatsoever, in connection with any actions they may take or fail to take by virtue of the obligations falling, as a result or instructions given to them or any other person designated by them, in regard to the liquidation of the Company.

Dated this 23rd April 2004 **HSBC Private Bank** 
HSBC Private Bank (Luxembourg) S.A.
32, boulevard Royal, P.O. Box 733
L-2017 Luxembourg

Signature: _____

Name in printed letters: _____

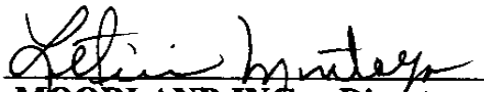
Claude MARX
DIRECTEUR
for and on behalf of
HSBC Republic Bank (Luxembourg) S.A.

STATEMENT OF DISSOLUTION

of
QUERIOS S.A.

Pursuant to Section 94(6) of the International Business Companies Act (291), we hereby declare that the winding up and dissolution of the above Company has been completed on this day of

By FIDES LIQUIDATORS INC.
Liquidator


MOORLAND INC. - Director
Leticia Montoya - Director


FIDEX CORPORATION - Director
Francis Pérez - Director

RESOLUTION OF THE DIRECTORS
OF
QUERIOS S.A.

The Undersigned, being Directors of QUERIOS S.A. an International Business Company existing under the Laws of the British Virgin Islands, acting in such capacity and on that behalf, does hereby adopt the following resolution:

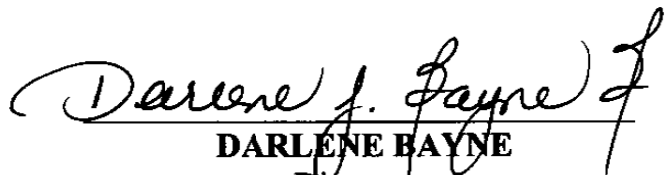
RESOLVED:

1. That the Company be dissolved and that the Plan of Dissolution attached to these minutes be and is hereby approved.
2. That FIDES LIQUIDATORS INC. is hereby appointed Liquidator of the Company.
3. That the Articles of Dissolution executed by the Company be recorded at the Registry of Companies for the dissolution of the Company.

Adopted and signed this 30th day of April, 2004.



MARTA EDGHILL
Director



DARLENE BAYNE
Director

RESOLUTION OF THE MEMBER(S)

OF

QUERIOS S.A.

The Undersigned, being shareholder(s) of

QUERIOS S.A.


an International Business Company existing under the Laws of the British Virgin Islands, acting in such capacity and on that behalf, do(es) hereby adopt the following resolution:

RESOLVED:

1. That the Company be dissolved and that the Plan of Dissolution attached to these minutes be and is hereby approved.
2. That **FIDES LIQUIDATORS INC.** is hereby appointed Liquidator of the Company.
3. That the Articles of Dissolution executed by the Company be recorded at the registry of Companies for the dissolution of the Company.

Dated this

23rd April 2004

HSBC Private Bank 
 HSBC Private Bank (Luxembourg) S.A.
 32, boulevard Royal, P.O. Box 733
 L-2017 Luxembourg

Signature: _____



Name in printed letters: _____

Claude MARX

Shareholder DIRECTEUR

Signature: _____



Name in printed letters: _____

Shareholder

M ■ GE ■
Sous-Directeur

QUERIOS S.A.

[illegible]

Carlisle



**Incorporated under the International Business Companies Act
(CAP. 291) of the Territory of the British Virgin Islands**

Authorized Capital:

US\$50,000.00 divided into 50,000 shares with a par value of US\$1.00 each, Messick Funding, Inc. A

This is to Certify:

That BEARER is entitled to ONE (1) share of US\$1.00 each in the above

named Company, subject to the Memorandum and Articles of Association of the said Company.

IN WITNESS WHEREOF the Company has authorized this certificate to be issued

this 2nd day of March, 2000

Mosack Foutsea & Co., Mosack Foutsea & Co.

Continued from page 1

Director

Direct

W. C. Black

QUERIOS S.A.

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Results

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QUERIOS S.A.
Incorporated under the International Business Companies Act
(CAP. 291) of the Territory of the British Virgin Islands

Authorized Capital:

US\$50,000,000 divided into 50,000 shares with a par value of US\$1.00 each.

This is to Certify:

That BEARER is entitled

to ONE (1) share of US\$1.00 each in the above

named Company, subject to the Memorandum and Articles of Association of the said Company
 IN WITNESS WHEREOF the Company has authorized this certificate to be issued
 this 2nd day of March, 2000.

Catherine Barbara Payne

[illegible]



QUERIOS S.A.

SHARE REGISTER

MEMBERS NAMES & ADDRESSES	CERT. N°	N° & CLASS OF SHARES	DATE ISSUED	TRANSFER / EXCHANGE			REPURCHASE, REDEMPTION				
				DATE	N° & CLASS OF SHARES	NEW CERT. N°	DATE	N° & CLASS OF SHARES	N° & CLASS OF TREASURY SHARES	NEW CERT. N°	N° & CLASS OF SHARES CANCELLED
BEARER BEARER	1	1	02-03-00								
	2	1	02-03-00								